



Departmental Quarterly Performance Report

AUDIT AND MANAGEMENT SERVICES

**FY 2005
Quarter 1**

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Departmental Quarterly Performance Report
Department Name: AUDIT AND MANAGEMENT SERVICES
Reporting Period: FY 2005 – Quarter 1

MAJOR PERFORMANCE INITIATIVES

Describe Key Initiatives and Status

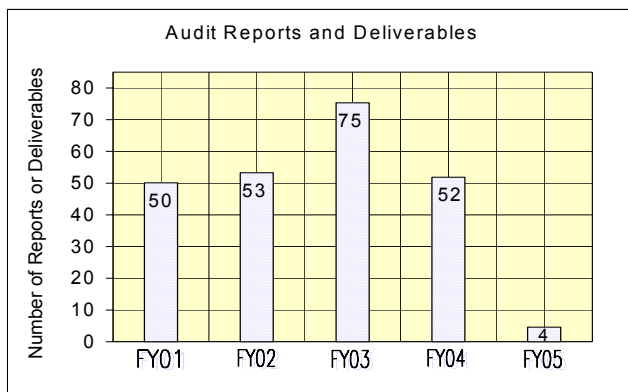
Check all that apply

Initiatives

- Annually complete 75% of planned audits or issue no less than 40 audit reports.
- Complete risk assessment analysis and develop audit plan during second quarter.

Status:

- Through December 31, 2004, we issued four reports shown below with comparable historical data.
- An audit of a general aeronautical services permittee at Miami-Dade Aviation Department yielded an assessment of \$82,215.
- Monies collected this quarter from prior assessments totaled \$486,661.
- Provided in excess of 7.5% of the Department's total annual budgeted hours, to activities associated with the November 2, 2004 Presidential Election, including: Pre-Election planning, pre-testing, early voting, parallel testing, observation of Election Day activities and post-Election analysis.



☒ *Strategic Plan – ES8-1*
☒ *Business Plan*
☐ *Budgeted Priorities*
☐ *Customer Service*
☐ *ECC Project*
☐ *Workforce Dev.*
☐ *Audit Response*
☐ *Other* _____
 (Describe)

Initiatives

- Conduct 60% of follow-up audits on the annual audit Plan.
- At a minimum, issue 30% of audit reports within 90 days after fieldwork completion.
- Provide support services to various County departments.

Status:

- Three of four audit reports released this quarter were issued within 90 days of fieldwork completion.
- Provided audit assistance to external auditors conducting financial audits of the Clerk of the Courts and General Segment.
- Provided a significant level of staff support to activities associated with the November 2, 2004 Presidential Election, including: planning, early voting, parallel testing, Election Day observations, and post-Election analysis.

☒ *Strategic Plan – ES1-1*
☒ *Business Plan*
☐ *Budgeted Priorities*
☒ *Customer Service*
☐ *ECC Project*
☐ *Workforce Dev.*
☐ *Audit Response*
☐ *Other* _____
 (Describe)

Initiatives

- Develop Department website and move from test to production by 12/31/04.

Status:

- Department website is currently on-line.

☒ *Strategic Plan – ES2-1*
☒ *Business Plan*
☐ *Budgeted Priorities*
☐ *Customer Service*
☐ *Workforce Dev.*
☐ *ECC Project*
☐ *Audit Response*
☐ *Other* _____
 (Describe)

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<p><u>Initiatives</u></p> <ul style="list-style-type: none"> Annually provide 40 hours of Continuing Professional Education to every auditor. Conduct quarterly staff meetings. Conduct at least 80% of annual evaluations within 30 days after due date. Maintain a minimum of 55% staff certification rate. Complete a draft of procedures manual by 9/30/05. <p><u>Status:</u></p> <ul style="list-style-type: none"> Conducted a staff meeting to assure readiness for the November 2, 2004 Presidential Election. Eight of 10 annual evaluations due this quarter were conducted within 30 days after due date. Two new associate auditors who are both certified started during the quarter, maintaining our overall certification rate of 55%. In the process of updating workshop documentation standards for incorporation into the Department's draft policy manual. 	<p><u>X</u> <i>Strategic Plan – ES5-2 and 5-4</i></p> <p><u>X</u> <i>Business Plan</i></p> <p><u> </u> <i>Budgeted Priorities</i></p> <p><u> </u> <i>Customer Service</i></p> <p><u> </u> <i>Workforce Dev.</i></p> <p><u> </u> <i>ECC Project</i></p> <p><u> </u> <i>Audit Response</i></p> <p><u> </u> <i>Other</i> _____ (Describe)</p>
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PERSONNEL SUMMARY

A. Filled/Vacancy Report

NUMBER OF FULL-TIME POSITIONS	Filled as of September 30 of Prior Year	Current Year Budget	Number of Filled and Vacant positions at the end of 1st quarter							
			Quarter 1		Quarter 2		Quarter 3		Quarter 4	
			Filled	Vacant	Filled	Vacant	Filled	Vacant	Filled	Vacant
	47	49	46	3						

Notes:

B. Key Vacancies

- At quarter-end, 46 of 49 budgeted positions are filled. One administrative staff started in January 2005, and recruitment is underway to fill remaining vacancies.

C. Turnover Issues

None

D. Skill/Hiring Issues

- The Residency Ordinance continues to negatively impact recruiting efforts, particularly at the upper management level.

E. Part-time, Temporary and Seasonal Personnel

(Including the number of temporaries long-term with the Department)

None

F. Other Issues

- Lost five additional audit positions in 2004-05, which will continue to impact the Department's ability to effectively discharge its oversight role in assuring ongoing compliance, effective government operations, and ethical government.

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FINANCIAL SUMMARY

(All Dollars in Thousands)

	PRIOR YEAR Actual	FY 2004-05						
		Total Annual Budget	Quarter 1		Year-to-date			
			Budget	Actual	Budget	Actual	\$ Variance	% of Annual Budget
Revenues								
General Fund	\$ 3,364	\$ 3,411	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Charges for Audit Services	1,008	1,210	-	-	-	-	-	0.0%
Carryover	-	33	-	-	-	-	-	0.0%
Total	\$ 4,372	\$ 4,654	\$ -	\$ -	\$ -	\$ -	\$ -	
Expense								
Salary and Fringes	\$ 4,175	\$ 4,409	\$ 1,102	\$ 1,090	\$ 1,102	\$ 1,090	\$ (12)	98.9%
Other Operating	160	212	53	23	53	23	(30)	43.4%
Capital	37	33	8	5	8	5	(3)	60.6%
Total	\$ 4,372	\$ 4,654	\$ 1,163	\$ 1,118	\$ 1,163	\$ 1,118	\$ (45)	

Notes on Financial and Personnel Information:

Equity in pooled cash (for proprietary funds only)

Fund/ Subfund	Prior Year	Projected at Year-end as of			
		Quarter 1	Quarter 2	Quarter 3	Quarter 4
		N/A			
Total		N/A			

Comments:

(Explain variances, discuss significant in-kind services, provide status of aged receivables at 30-60-90+ days and those scheduled for write-off, if applicable)

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STATEMENT OF PROJECTION AND OUTLOOK

The Department projects to be within authorized budgeted expenditures and projects that available revenues will exceed expenses except as noted below:

Notes and Issues:

DEPARTMENT DIRECTOR REVIEW

The Department Director has reviewed this report in its entirety and agrees with all information presented including the statement of projection and outlook.

Cathy Jackson
Cathy Jackson
Department Director

Date: January 31, 2005